



## EMPLOYER TAX AMNESTY APPLICATION

Section 42a of the Michigan Employment Security Act, as amended by Act No. 269 of the Public Acts of 2011, provides unemployment tax relief to employers who misclassify workers as “independent contractors.” This application is for participation in the Unemployment Insurance Agency’s (UIA) amnesty program. By completing this application, you voluntarily request the UIA to review whether your workers are properly classified as “independent contractors.” **If the UIA determines that your workers are incorrectly classified as “independent contractors,” the UIA will not:**

1. Assess unemployment tax on those misclassified wages prior to the date of the determination;
2. Assess interest and penalties on the amounts determined to be wages paid to workers previously considered “independent contractors” prior to the date of the determination; and
3. Charge your UIA employer account if a worker files and establishes an unemployment claim based on wages that were previously misclassified, if those wages fall within the base period of the unemployment insurance claim.

Completion and timely receipt of this application by the UIA’s 1099 Unit is required for enrollment into the program.

**Completed applications are accepted by mail, fax, or email at [UIAContractorAmnesty@michigan.gov](mailto:UIAContractorAmnesty@michigan.gov).**

If submitting your application by mail or fax, please send to:

Unemployment Insurance Agency 1099 Unit  
3024 W. Grand Blvd. Suite 11-500  
Detroit, MI 48202  
Fax: 313-456-2449

**Completed applications must be received** (not postmarked) **no later than December 31, 2012.** Any application **received** after December 31, 2012, will not be honored and will not be subject to tax relief as provided by state law.

Complete the application by providing the information below. Please verify the accuracy of your information before submitting the application.

**Business Name:**

**Business Street Address** (No P.O. Box):

**City, State, & Zip Code:**

**Contact Name & Title** (Example: Officer/Owner/Representative):

**Contact’s Telephone Number:**

**Contact’s Email Address:**

**Fax Number:**

**Unemployment Account Number** (if any):

**Federal Employer Identification Number** (if any):

**Class or Classes of Workers to be Reviewed** (Example: clerical staff, sales, laborers, etc.):

A UIA staff member will contact you to collect additional information regarding the class or classes of workers for which you requested a review and determination. To expedite the process, please respond in a timely manner. Should the UIA determine that your workers are properly classified as “employees,” they will need to be reported as employees in future quarters subsequent to the determination. There are no retroactive adjustments on the workers reviewed under this program.

**QUESTIONS:** Direct any questions regarding the amnesty program to the Office of the Employer Ombudsman at 1-855-4UIAOEO (855-484-2636). You can also email [OEO@michigan.gov](mailto:OEO@michigan.gov). Outside of Michigan, please call 1-313-456-2300.